

APPENDIX 12 - B  
Proposed Regional School Unit 7  
Reorganization Tax Impact by Municipality  
September 4, 2008

				Savings from	Cost	Change in Debt Allocation						Payroll Refund	Impacting Union 96 Towns	
Cost Sharing %'s			2008-09 Tax	State due to	Shifting	Future	Amended	Annual		Savings		Payroll	Pro Forma	Savings
Municipality	within EPS	Add'l Local	Obligation	Consolidation	from	Construction	Debt	Savings of	Subtotal	Consolidation		Adjustment	2008-09 Tax	including
(DOE Report p. 10) (1)			(DOE p.11)	(DOE p.11)(2)	(Note 3)	(Note 4)	(Note 5)	(Note 6)			(Note 7)		Obligation	Payroll Refund
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		(l)	(m)	(n)
Eastbrook	2.21%	3.63%	575,224	-1,698	0	0	4,350	-4,973	572,903	2,321		0	572,903	2,321
Ellsworth	38.37%	32.05%	7,725,933	-29,489	0	-120,000	75,520	-86,333	7,565,631	160,302		0	7,565,631	160,302
Franklin	4.91%	5.58%	1,074,697	-3,774	0	0	9,664	-11,048	1,069,540	5,157		-30,463	1,039,077	35,620
Gouldsboro	10.73%	12.06%	2,166,240	-8,247	0	-9,000	21,119	-24,143	2,145,970	20,270		-86,646	2,059,324	106,916
Hancock	11.56%	11.71%	2,561,904	-8,884	0	0	22,752	-26,010	2,549,762	12,142		0	2,549,762	12,142
Lamoine	9.33%	7.93%	2,092,054	-7,171	0	-64,820	18,363	-20,993	2,017,434	74,620		0	2,017,434	74,620
Mariaville	2.55%	2.06%	553,776	-1,960	0	0	5,019	-5,738	551,098	2,678		0	551,098	2,678
Otis	3.87%	2.42%	709,751	-2,974	0	0	7,617	-8,708	705,686	4,065		0	705,686	4,065
Sorrento	1.05%	1.20%	199,674	-807	0	0	2,067	-2,363	198,571	1,103		-12,987	185,584	14,090
Steuben	6.04%	10.52%	1,423,226	-4,642	0	0	11,888	-13,590	1,416,882	6,344		-71,825	1,345,057	78,169
Sullivan	5.50%	6.96%	1,013,045	-4,227	0	0	10,825	-12,375	1,007,268	5,777		-106,323	900,945	112,100
Waltham	0.98%	1.53%	253,354	-753	0	0	1,929	-2,205	252,325	1,029		0	252,325	1,029
Winter Harbor	2.90%	2.36%	569,406	-2,229	0	-3,000	5,708	-6,525	563,360	6,046		-24,768	538,592	30,814
	100%	100%	20,918,284	-76,855	0	-196,820	196,820	-225,000	20,616,429	301,855		-333,012	20,283,417	634,867
Notes:														
(1) DOE Report entitled FY' 08-09 Financial Template - Step by Step dated July 16, 2009														
(2) Because of the complexities of the State funding model there will always be some difference between the calculation of State aid without reorganization and with reorganization. In 2008-09 there would have been a \$76,855 savings had reorganization taken plan 7/1/08. The amount is allocated across all towns using the percentages in column (b) since it will vary from year to year.														
(3) The cost sharing formula detailed in Section 13-B of the plan will result in no cost shifting of additional local expenditures from municipality to municipality.														
(4) Taken from Section 6 of the plan.														
(5) The debt payments have been reallocated using the cost sharing percentages within EPS found in column (b).														
(6) The savings are detailed in Section 12 and APPENDIX 12 - A. They are allocated using the cost sharing percentages for additional local found in column (c).														
(7) The payroll refund reflects a return over three years of amounts previously accrued as explained in Section 8 (G) of the plan, p. 11. The period of time is a municipal decision.														
Estimate of Overall Tax Impact by Year														
			Possible	Initial										
			Transition	Delay in Debt										
Year		Savings	Costs	Payments*	Total									
2009-2010		225,000	-150,000	150,410	225,410									
2010-2011		225,000	0	0	225,000									
2012-2013		225,000	0	0	225,000									
*Debt payments due not begin until April 1, 2010.														